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September 6, 2013

John D. Lium, Esq.
P.O. Box 690
Rye, New York 10580

**Re: In re: Westrock Advisors, Inc.
Case No. 11-12841 (JMP)**

Dear Mr. Lium:

We represent John S. Pereira (the "Trustee") in his capacity as Chapter 7 Trustee for Westrock Advisors, Inc. ("Westrock"). We are writing in response to your letter to Mr. Pereira dated August 26, 2013, and your letter to the Clerk of the Bankruptcy Court, dated August 28, 2013, on which the Trustee was copied.

The Trustee is aware that Westrock, at some point prior to its bankruptcy, maintained a branch office in Rye, New York which, we assume, was located in the premises mentioned in your letters. However, nothing in the Debtor's bankruptcy petition or its schedules and statement of financial affairs makes any reference to the Debtor's lease of these premises, its sublet of the premises to All Shows, Inc., or the security deposit to which you refer in your letters. In particular, the Trustee does not have, and has never had, possession of the security deposit which you mention in your letter.

The Trustee recognizes that if Westrock did in fact hold a security deposit for your client's benefit, it may give rise to an unsecured claim against the Westrock's bankruptcy estate. However, we note that the "claim" which you attempted to assert by letter to the Clerk of the Court (a) is untimely and (b) does not contain the information and documentation required by the applicable procedural rules. Should you wish to pursue this matter further we would suggest that you refile your claim using an official Proof of Claim form (which can be obtained from the Bankruptcy Court's website) and provide the Trustee with a fuller explanation of why you could not file the proof of claim in a timely fashion.

Yours truly,

s/John S. Kinzey

John S. Kinzey

cc: John S. Pereira, Esq.
Ann Marie Sinisi, Esq.
Clerk of the Bankruptcy Court (Via ECF)